IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 28TH MARCH 2007 / 7TH CHAITHRA 1929

WP(C).No. 10815 of 2007(K)

PETITIONER:

**M/S.CENTURY PLYBOARDS (INDIA) LTD.,
REGISTERED OFFICE AT 6, LYONS RANGE,
CALCUTTA – 700001, BRANCH AT
ALAKKALATHI BUILDING, MAROTTICHUVADU,
EDAPPALLY P.O., KOCHI – 24, REPRESENTED BY ITS
BRANCH MANAGER, SRI. NANDAKUMAR PILLAI.**

**BY ADV. SRI.K.SRIKUMAR
SRI.K.MANOJ CHANDRAN**

RESPONDENTS:
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1. **THE ASSISTANT COMMISSIONER (ASSMT) II,
COMMERCIAL TAXES, SPECIAL CIRCLE – III, ERNAKULAM.**

2. **THE SALES TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
AMARAVILA.**

BY SR.GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC.NO.10815/2007 K

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE INVOICE NO.6211 DATED 19/03/07.

EXT.P2: COPY OF THE INVOICE NO.6212 DATED 19/03/07.

EXT.P3: COPY OF THE NOTICE DATED 23/03/2007.

EXT.P4: COPY OF THE NOTICE DATED 23/03/2007.

EXT.P5: COPY OF THE EXPLANATION DATED 24/03/2007.

EXT.P6: COPY OF THE EXPLANATION DATED 24/03/2007.

/TRUE COPY/

KSS

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 10815 OF 2007-K

JUDGMENT

The petitioner challengesExts.P3 and P4 notices issued under Section 47(2) of the K.V.A.T. Act. Two consignments of Plywood sent by the petitioner to Thiruvananthapuram have been detained by the 2nd respondent Sales Tax Inspector and Exts.P3 and P4 notices have been served. The petitioner submits, the irregularities noticed therein are only technical and the goods may be ordered to be released to it.

2. I heard the learned Government Pleader for the respondents. He submitted that since what is transported is notified goods, the consignment should be accompanied by an authenticated delivery note.

3. The 2nd respondent shall forward the file to the Commercial Taxes Officer (Enquiry), who shall hold an enquiry and finalise the proceedings initiated by issuing Exts.P3 and P4 notices within two months from the date of production of a copy of this judgment. If the petitioner furnishes security as provided under Rule 67 read with Rule 19(2) of the K.V.A.T. Rules, the

consignments shall be released to it forthwith.

The Writ Petition is disposed of as above.

28th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/